

etc., were deducted in calculating the profits for that year, which serve as the basis for the 1932-3 assessment, so there would be some set-off against the problematical advantage of assessment for that year on current earnings. Altogether we advise "X. Y." to leave matters as they are; on any basis he must expect to have to pay tax during his early years in the practice on a greater amount of income than he receives *in cash*.

"Tips" for Professional Purposes

"DUBIUS" holds a lease on two rooms in the West End and tips the butler regularly every week. While not legally necessary, the tips are considered by him essential to ensure good service. Can the amounts so paid be deducted as a professional expense?

** In our opinion they are undoubtedly deductible. They are bona fide paid to secure week-to-week service, and are just as proper subjects of deduction for income tax as, for instance, voluntary Christmas gifts to employees.

LETTERS, NOTES, ETC.

X Rays in Treatment of Graves's Disease

Corrigendum

Dr. G. COOPER (Leeds) writes: Will you kindly allow me to correct a misprint in my letter in your last issue (p. 537)? The doses given should have been shown as "r" units, not as "R" units.

Aluminium and Health

Dr. R. M. LE HUNTE COOPER (London, W.), in the course of a long letter commenting on the leading article on this subject in the *Journal* of March 18th, writes: I wish very forcibly to remove the impression conveyed in your article that I am concerned with infinitesimal quantities. Very far from it. My claim is that the universal use of this metal, not only for personal cooking, but in the preparation of ready-cooked foods, wrapping of cheeses and sweets, and storage of food, etc., by its very quantity endangers our own health, and will still more injure that of succeeding generations.

Prognosis in Pulmonary Tuberculosis

Dr. G. ARBOUR STEPHENS (Swansea), in the course of a letter expressing appreciation of the conclusion reached by Dr. William Stobie in his article published last week, writes: After taking into consideration a large number of factors, Dr. Stobie finds that the only one on which any reliance can be placed is that of a good constitution, well circumstanced, resulting in a small amount of toxæmia. Much, however, depends on the method of estimating the toxæmic condition, and I venture to suggest that the results I obtained by my method of estimating the "basic blood pressure" point to this method as being one that can be readily applied by the majority of practitioners.

Inversion of Uterus: Inversion of Patient

Dr. JOHN PEARCE (Walkden, Manchester) writes: I enclose an extract from a letter from the wife of a missionary in Papua, a lady, by the way, who has had no medical or nursing training or experience: "She gave birth in the scrub; they called me about 9 a.m., an hour after birth, as they could not get the afterbirth away; when I got there she was lying with her feet against a tree and a crowd of women and children round her. The uterus was out on the ground with flies crawling on it. . . . I rushed back to my books, and was told by them to send for a doctor (the nearest is 200 miles away), so I got some native midwives; they lifted the woman and shook her upside down. About 3 p.m. the uterus went back. The mother and child did well, and are well after three months." Comment is inappropriate.

Massage in Europe

Dr. M. C. R. GRAHAME (Burnley) writes: The interesting review of the *History of Chinese Medicine* in the *Journal* of March 4th states on page 373 that: "Massage . . . was not brought to European notice till the eighteenth century. . . ." Is this quite correct? Many years ago I had access to the books of an old country practitioner who dated from mid-Victorian times, and among them was a curiously literal translation into English (by a doctor whose name I have long forgotten) of the works of Celsus. Though Celsus flourished in the reign of Augustus Caesar his works had a vogue till about a century ago. He mentions this

very thing—rubbing—and adds that such treatment is better administered by "the little hands" of boys and women than by men. A line of Latin was followed by a verbal translation on the next line, and though I have not seen the book since this century began, some of the quaint expressions have stuck.

** Sir D'ARCY POWER, to whom we have referred the point, writes: Massage as friction was in constant use amongst all nations and peoples as far back as history reaches. Celsus attributes its introduction as a remedial agent to Asclepiades of Bothynia, a quack who practised successfully in Rome at the beginning of the first century of our era. Massage has at various times fallen into disrepute. It was reintroduced by Fabricius at Aquapendente (1537-1619) and popularized by Paracelsus (1591). The Swedish gymnastic system instituted by Pehr Henrik Ling (1776-1839) is derived from the book of Cong-Fou, the bonze of Tao-sse, for in China the method had long been practised by a professional class.

Iodine Deficiency

Dr. F. J. ALLEN (Shepton Mallet) writes: The experience of Dr. Hassan Bey Shaheen (*British Medical Journal*, March 11th, p. 442) suggests that there is a deficiency of iodine in our food owing to artificial preparation, and that many people would be the better for taking a minute daily dose of iodine in some form. I personally have derived great benefit from taking one grain of potassium iodide daily for the last eighteen months. From the first it relieved chronic bronchitis, and enabled me to recover my weight, which had been severely reduced thereby. One of the modern refinements of food is the use of pure NaCl, instead of sea salt containing iodine and traces of other elements, which may be valuable accessories to our food. Much valuable mineral food is lost by throwing away the water in which vegetables are boiled, also by the over-refinement of flour. As a result most people nowadays are probably living on a deficiency of iodine and calcium, and might be benefited by a small daily dose of these, and possibly other elements. Recent research seems to reveal that many elements formerly supposed to be accidentally present are either necessary or beneficial to animal life: among them are lithium, rubidium, copper, zinc, arsenic—and even molybdenum!

SOS Hostels: An Appeal

A special appeal has reached us from the SOS Society, 49, Doughty Street, W.C.1, requesting our help in the provision of medical practitioners who would be prepared, upon occasion, to examine men on their admission to the society's hostels and also to carry out a periodical medical examination of the hostellers themselves. There are at present three hostels in existence: the Studdert-Kennedy Hostel, 61, Mount Pleasant, Holborn, W.C.1, the Aldgate Hostel, 17, Great Prescott Street, Aldgate, E.1, and the Angel Hostel, 358, City Road, Finsbury, E.C.1, while a fourth will shortly be opened in Camden Road. The society is controlled by a responsible and representative general council, whose members command universal respect; its object is mainly to provide accommodation, supervision, and care for unemployed men who have no visible means of support. In view of the recent appeal which was made by H.R.H. the Prince of Wales for personal service, it seems appropriate that medical practitioners within the areas concerned who can give the necessary time should proffer their services to the general secretary, P. N. Shone, in order to facilitate the successful conduct of this desirable organization engaged upon relief work.

Disclaimer

Dr. ALEXANDER FRANCIS (London, W.1) writes: I have been informed that the husband of a patient of mine inserted a notice in a London paper inviting sufferers from a certain complaint to communicate with him, and then, in reply to inquiries, sent a statement that his wife had been cured by me. I should be grateful if you would allow me to state that this was done entirely without my consent or knowledge, and that I have now taken steps to prevent any further reference to my name.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 46, 47, 48, 49, 52, and 53 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 123.